

TEST DRAFT 9/15/03

2003
C-8000**2003 MICHIGAN Single Business Tax Annual Return**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year 2003 or for the following tax year <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;"> Beginning Date month year 2003 </div> <div style="border: 1px solid black; padding: 2px;"> Ending Date month year </div> </div>		5. Federal Employer ID No. (FEIN) or TR No. 	
2. Name (Type or Print) d/b/a		6a. Check this box if address is new <input type="checkbox"/> b. Check this box if discontinued <input type="checkbox"/> Effective date of discontinuance _____	
Street Address		7. Business Start Date	
City, State, ZIP		8. Principal Business Activity	
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____		9. Organization Type (check one) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> a. <input type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corporation e. <input type="checkbox"/> Other Corporation g. <input type="checkbox"/> Limited Liability Company-Corporation </div> <div style="width: 45%;"> b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership </div> </div>	
4. Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>			

10. Gross receipts **10.**00

11. Business income. Filers using the Short-Method, go to C-8000S, line 9 **11.**00

COMPENSATION

12. Salaries, wages and other payments to employees **12.**00

13. Employee insurance plans - health, life **13.**00

14. Pension, retirement, profit sharing plans **14.**00

15. Other payments - supplemental unemployment benefit trust, etc **15.**00

16. **Total Compensation.** Add lines 12 - 15 **16.**00

ADDITIONS - to the extent deducted in arriving at business income.

17. Depreciation and other write-off of tangible assets **17.**00

18. Taxes imposed on or measured by income, e.g., city, state, foreign **18.**00

19. Single business tax **19.**00

20. Dividends, interest and royalty expenses **20.**00

21. Capital loss carryover or carryback **21.**00

22. Net operating loss carryover or carryback **22.**00

23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions **23.**00

24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see inst..... **24.**00

25. Losses from partnerships. Account No. **25.**00

26. **Total Additions.** Add lines 17 - 25 **26.**00

27. **Subtotal.** Add lines 11, 16 and 26 **27.**00

SUBTRACTIONS

28. Dividends, interest and royalty income included in business income **28.**00

29. Capital losses not deducted in arriving at business income **29.**00

30. Income from partnerships included in business income, Account No. **30.**00

31. **Total Subtractions.** Add lines 28 - 30 **31.**00

TAX BASE

32. **Tax Base.** Subtract line 31 from line 27 **32.**00

33. **Apportioned Tax Base.** Multiply line 32 by _____ % from C-8000H, line 16 or 19 **33.**00

62. PAYMENT. Enter amount from page 2, line 58 **PAY THIS AMOUNT** **62.**00

WITHOUT PAYMENT - Mail return to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 62 and mail check and return to:

Michigan Department of Treasury
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make checks payable to "State of Michigan." Print the FEIN on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

TAX BASE

34. Enter amount from line 32 or 33, whichever applies 34. _____ .00

ADJUSTMENTS

35. Recapture of capital acquisition deduction from C-8000D, line 19 ▶ 35. _____ .00

36. ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract ▶ 36. _____ .00

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37. Business loss deduction 37. _____ .00

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38. _____ .00**STATUTORY EXEMPTION - Complete and attach the Statutory Exemption Schedule (Form C-8043).**

39. Allowable statutory exemption, from C-8043, line 16 39. _____ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a. ☐ 40. _____ .00**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S 41. _____ .00

Check the method being used: ▶ ☐ **Compensation Reduction** OR ▶ ☐ **Gross Receipts Reduction**

42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used, enter the amount from C-8000S, line 14 42. _____ .00

43. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019). Fiscal or short period filers see page 3 ▶ 43. _____ .00**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44. _____ .00**The small business and contribution credits are computed on C-8000C and/or C-8009. Complete the C-8000C and/or C-8009 before continuing. If not filing a C-8000C or C-8009, enter the amount from line 44 on line 45.**

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45. _____ .00

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 46. _____ .00

47. Nonrefundable credits from C-8000MC, line XX 47. _____ .00

48. Add lines 46 and 47 48. _____ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49. _____ .00**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**

50. Overpayment credited from 2002 50. _____ .00

51. Estimated tax payments 51. _____ .00

52. Tax paid with request for extension 52. _____ .00

53. Refundable credits from C-8000MC, line XX 53. _____ .00

54. Total. Add lines 50 - 53 ▶ 54. _____ .00

55. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55. _____ .00

56. Underpaid estimate penalty and interest from C-8020, line 28 or 38, whichever applies 56. _____ .00

57. Annual return penalty at _____ % = _____ .00 and interest = _____ .00 57. _____ .00

58. **Payment Due.** Add lines 55 - 57. Enter this amount on page 1, line 62 58. _____ .00**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54 59. _____ .00

60. Enter the amount of overpayment on line 59 to be refunded ▶ 60. _____ .00

61. Enter the amount of overpayment on line 59 to be **credited forward** ▶ 61. _____ .00

TAXPAYER'S DECLARATION <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		PREPARER'S DECLARATION <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> Preparer's Signature	
Taxpayer's Signature		Print or Type Preparer's Name	Date
Print or Type Taxpayer's Name	Date	Business Address, Phone and Identification Number	
Title			

This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.

**2003 MICHIGAN
SBT Credit for Small Businesses and
Contribution Credits****2003
C-8000C**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 2

1. Name	2. Federal Employer ID No. (FEIN) or TR No.
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TAX and CREDIT FOR SMALL BUSINESSESThe standard small business credit and the alternate tax are **NOT** available if any of the following conditions exist:

- Gross receipts exceed \$10,000,000; **or**
- Adjusted business income after loss adjustment exceeds:
 - a. \$475,000 for corporations, partnerships and L.L.C.'s
 - b. \$115,000 for an individual or fiduciary; **or**
- Any shareholder or officer has allocated income after loss adjustment of over \$115,000, or any partner has distributive share of income after loss adjustment of over \$115,000, as determined on C-8000KC or C-8000KP. Form C-8000KC or C-8000KP must be attached.

Note: Members of controlled groups must attach a copy of *SBT Allocation of Statutory Exemption, Standard Small Business Credit, and Alternate Tax for Members of Controlled Groups* (Form C-8009).

If not claiming a small business credit, go to line 28 to claim contribution credits.**PART 1: ADJUSTED BUSINESS INCOME**

3. Business income from C-8000, line 11	3. ....	.00
4. Capital loss carryover or carryback from C-8000, line 21	▶ 4. ....	.00
5. Net operating loss carryover or carryback from C-8000, line 22	▶ 5. ....	.00
6. Subtotal. Add lines 3, 4 and 5	6. ....	.00
7. Compensation and director fees of active shareholders from C-8000KC, line 6	▶ 7. ....	.00
8. Compensation and director fees of officers from C-8000KC, line 7	▶ 8. ....	.00
9. Adjusted business income. Add lines 6, 7 and 8. If less than zero, enter 100% on line 13	9. ....	.00

PART 2: SMALL BUSINESS CREDIT

10. Tax base from C-8000, line 32	10. ....	.00
11. Tax base for credit. Multiply line 10 by 45% (.45)	11. ....	.00
12. Income percentage. Divide line 9 by line 11 and multiply by 100 to find percentage	12.	%
13. Credit percentage. Subtract line 12 from 100%. If line 9 exceeds line 11, this credit cannot be taken. Go to line 16 to calculate alternate tax	13.	%
(not to exceed 100%)		
14. Tax from C-8000, line 44	TAX 14. \$	.00
15. Standard Small Business Credit. Multiply line 13 by line 14	15. ....	.00
16. Alternate tax. Multiply line 9 by 2% (.02)	16. ....	.00
17. Alternate Credit. Subtract line 16 from line 14	17. ....	.00
18a. Small business credit. Enter the greater of line 15 or 17	18a. ....	.00
b. Reduced small business credit. Use the Reduced Credit Table on page 2 of this form to find the reduced credit percentage. Multiply line 18a by _____%	18b. ....	.00
19. Tax after small business credit. Subtract line 18a or 18b, whichever is applicable, from line 14	▶ 19. ....	.00

If gross receipts are equal to or less than \$9 million and contribution credits are not being claimed, enter the amount on line 19 on Form C-8000, line 45. Otherwise, go to page 2.

Continue on page 2.

PART 3: GROSS RECEIPTS REDUCTION**Complete this section if gross receipts are more than \$9,000,000 but not more than \$10,000,000.**

20. Gross receipts from C-8000, line 10. See instructions for tax years less than 12 months	20.	_____	.00
21. Excess gross receipts. Subtract \$9,000,000 from line 20.....	21.	_____	.00
22. Excess percentage. Divide line 21 by \$1,000,000	22.	_____	%
23. Allowable percentage. Subtract line 22 from 100%	23.	_____	%
24. Tax from line 14 or C-8000, line 44	24.	_____	.00
25. Multiply the percentage on line 23 by the credit on line 18a or line 18b, whichever is applicable	25	_____	.00
26. Tax after small business credit. Subtract line 25 from line 24	▶26.	_____	.00

If no contribution credits are claimed, enter the amount on line 26 on Form C-8000, line 45.**PART 4: CONTRIBUTION CREDITS****Complete this section ONLY if claiming contribution credits. See the instructions for these credits on page 24.**

27. Enter the amount from line 19 or 26, whichever applies. Affiliated or controlled groups or entities under common control, enter the amount from C-8009, line 33 or 34	27.	_____	.00
28. If you did not claim a small business credit , enter the amount from C-8000, line 44	28.	_____	.00
29a. Community Foundations donations	▶29a.	_____	.00
b. Credit. Enter the smaller of 50% of line 29a, \$5,000, or 5% of the tax on C-8000, line 43	29b.	_____	.00
c. Find the code on page 73 for any community foundations contributed to and enter here	▶29c.	_____	
30. Subtract line 29b from line 27 or 28	30.	_____	.00
31a. Homeless Shelter/Food Bank Credit donations	▶31a.	_____	.00
b. Credit. Enter the smaller of 50% of line 31a, \$5,000 or 5% of the tax on C-8000, line 43	31b.	_____	.00
32. Subtract line 31b from line 30	32.	_____	.00
33a. Public Contributions	▶33a.	_____	.00
b. Credit. Enter the smaller of 50% of line 33a, \$5,000, or 5% of line 32	33b.	_____	.00
34a. Public Utility Property Tax for taxable year	▶34a.	_____	
b. Credit. Enter 5% of line 34a. This amount cannot exceed the tax liability	34b.	_____	.00
35. Add lines 33b and 34b	35.	_____	.00
36. Tax After Credits. Subtract line 35 from line 32. Enter here and on Form C-8000, line 45	36.	_____	.00

REDUCED CREDIT TABLE

If allocated income* is:	The reduced credit is:
\$0 - \$ 95,000	100% of the small business credit
\$95,001 - \$ 99,999	80% of the small business credit
\$100,000 - \$104,999	60% of the small business credit
\$105,000 - \$109,999	40% of the small business credit
\$110,000 - \$115,000	20% of the small business credit

*See page 6 for tax years less than 12 months.

TEST DRAFT
9/15/032003
C-8000KP**2003 MICHIGAN
SBT Schedule of Partners****For all partnerships claiming statutory exemption or small business credit.**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID Number (FEIN) or TR Number
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PART 1: PARTNER IDENTIFICATION

3.	A. Name (Last, First, Initial)	B. Social Security Number	C. % Time	D. % Own	E. Share of Business Income*
a.					
b.					
c.					
d.					
e.					
f.					
g.					
h.					
i.					
j.					
k.					
l.					
m.					
n.					
o.					

*If any partner has a share of business income in column E of over \$115,000, after loss adjustment, the partnership is not eligible for either the standard small business credit or the alternate credit.

If more space is needed, submit additional C-8000KP forms. Identify each additional form and complete Part 1 only.

PART 2: QUALIFIED PARTNERS FOR STATUTORY EXEMPTION

A qualified partner is one who:

- Spends at least 51% of his or her time working in the business, i.e., column C is 51% or more, **and**
- Owns at least 10% of the business, i.e., column D is 10% or more, **and**
- Whose share of business income in column E, is at least \$12,000.

4. Total number of partners 4. _____

5. **Total number of qualified partners.** Add number of qualified partners from Part 1.

Enter here and on C-8043, line 8a 5. _____

TEST DRAFT
9/15/03

TEST # 4
2003
C-8000S

2003 MICHIGAN SBT Reductions to Adjusted Tax Base

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID Number (FEIN) or TR Number
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**NOTE: Carry all percentages to at least six decimal places.
Short-Method filers complete lines 9 - 14 only.**

PART 1: COMPENSATION REDUCTION

3. Total Compensation from C-8000, line 16	3.	.00
4. Tax base from C-8000, line 32	4.	.00
5. Divide line 3 by line 4 (maximum 100%) If line 5 is less than 63%, this reduction is not allowed.	5.	% 63%
6. Subtract 63% from line 5 (maximum 37%)	6.	%
7. Adjusted tax base from C-8000, line 40	7.	.00
8. Reduction to adjusted tax base. Multiply line 6 by line 7. Complete Part 2 and the Worksheet in these instructions. Use the method that gives the greatest reduction		
	8.	.00

PART 2: GROSS RECEIPTS REDUCTION

Short-Method filers complete lines 9-14 only	9. Gross receipts from C-8000, line 10 If taxable in another state, complete lines 10 and 11.	9.	.00
	10. Enter percentage from C-8000H, line 16 or 19, whichever applies	10.	%
	11. Apportioned gross receipts. Multiply line 9 by line 10	11.	.00
	12. Recapture of capital acquisition deduction from C-8000D, line 19 Note: If gross proceeds reported on Form C-8000D are included in gross receipts on line 9, refer to the Notice to Single Business Tax Filers on page 75 to determine the adjusted amount to report on line 12.	12.	.00
	13. Adjusted gross receipts. Add line 9 or 11, whichever applies, and line 12	13.	.00
	14. Gross receipts limitation. Multiply line 13 by 50% Short-Method filers enter here and on C-8000, line 42 and indicate on C-8000, line 41 the Gross Receipts Reduction method.	14.	.00

Complete lines 15 and 16 only after Parts 1 and 2 have been completed

15. Reduction to adjusted tax base. Subtract line 14 from line 7, then complete Part 3. If line 15 is less than zero, the gross receipts reduction is not allowed.	15.	.00
PART 3: SUMMARY		
16. Complete Worksheet in the instructions for this form. Enter results from the Worksheet here and on Form C-8000, line 41	16.	.00

**2003 MICHIGAN
SBT Penalty and Interest Computation
for Underpaid Estimated Tax**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID Number (FEIN) or TR Number
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PART 1: ESTIMATED TAX REQUIRED FOR THE YEAR3. Annual tax from C-8000, line 49, or from C-8044, line 16 3. 4. Required estimate amount. Enter 85% of line 3. If last year's tax was less than \$20,000, enter the smaller of last year's tax or 85% of line 3 4. **See SBT instruction booklet for exceptions to penalty and interest computation.****5. ENTER THE PAYMENT DUE DATES**

6. Divide amount on line 4 by 4, or by the number of quarterly returns required. If annualizing, enter the amount from Annualization worksheet, line 30

CAUTION: Complete lines 8 - 15 one column at a time.

7. Prior year overpayment used on quarterly return

8. Amount paid on quarterly return or SUW return

9. Enter amount, if any, from line 15 of the previous column

10. Add lines 7, 8 and 9

11. Add amounts on lines 13 and 14 of the previous column and enter the result here

12. Subtract line 11 from line 10. If zero or less, enter zero. For column A only, enter the amount from line 10

13. Remaining underpayment from previous period. If the amount on line 12 is zero, subtract line 10 from line 11 and enter the result here. Otherwise, enter zero

14. UNDERPAYMENT. If line 6 is greater than or equal to line 12, subtract line 12 from line 6 and enter it here. Then go to line 8 of the next column. Otherwise, go to line 15

15. OVERPAYMENT. If line 12 is larger than line 6, subtract line 12 from line 6 and enter it here. Then go to line 9 of next column

	A.	B.	C.	D.
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

PART 2: FIGURING THE INTEREST

16. TOTAL UNDERPAYMENT. Add lines 13 and 14 16.

17. Enter the due date for the next quarter or the date the tax was paid, whichever is earlier. In column D, enter the earlier of the due date for the annual return or date the tax was paid 17.

18. Number of days from the due date of the quarter to the date on line 17 18.

19. Number of days on line 18 after 4/30/2003 and before 7/1/2003... 19.

20. Number of days on line 18 after 6/30/2003 and before 1/1/2004... 20.

21. Number of days on line 18 after 12/31/2003 and before 7/1/2004 21.

22. Number of days on line 18 after 6/30/2004 and before 1/1/2005... 22.

23. Number of days on line 19 x 8% (.08) x amount on line 16 23.24. Number of days on line 20 x 6% (.06) x amount on line 16 24.25. Number of days on line 21 x 5.8% (.058) x amount on line 16 25.26. Number of days on line 22 x 5.4% (.054) x amount on line 16 26.

27. Underpayment of interest. Add lines 23 through 26 27.

28. **Interest Due.** Add line 27 columns A through D and enter the result here.If not calculating penalty, enter on C-8000, line 56 or C-8044, line 22 28.

*Interest rate will be set at 1% above the prime rate of interest for this period.

Continue on page 2.

PART 3: FIGURING THE PENALTY

Federal Employer Identification Number _____

Compute penalty only if paid quarterly return(s) were not filed. Do not compute penalty for any quarter in which a timely paid estimated return was filed or there is a credit available from prior quarterly returns. Treasury will review the estimates filed and, if necessary, bill for the appropriate penalty.

	A.	B.	C.	D.
29. Enter the amount from line 14				
30. Enter the payment due dates from line 5				
31. Enter the annual return due date or the date payment was made, whichever is earlier.....				
32. Enter number of days from date on line 30 to date on line 31.....				
33. If line 32 is greater than 0 but less than 61, multiply line 29 by 5% (.05)				
34. If line 32 is greater than 60, but less than 91, multiply line 29 by 10% (.10)				
35. If line 32 is greater than 90, but less than 121, multiply line 29 by 15% (.15)				
36. If line 32 is greater than 120, but less than 151, multiply line 29 by 20% (.2).....				
37. If line 32 is greater than 150, multiply line 29 by 25% (.25)				
38. Add lines 33 through 37				
39. Total Penalty. Add line 38 columns A through D				
40. Total Penalty and Interest. Add lines 28 and 39. Enter here and on C-8000, line 56 or C-8044, line 22				

Annualization Worksheet

Complete this worksheet if liability is not evenly distributed throughout the year.

	A. First 3 Months	B. First 6 Months	C. First 9 Months	D. Full 12 Months
1. Gross receipts				
2. Business income				
3. Compensation				
4. Additions				
5. Add lines 2 through 4				
6. Subtractions				
7. Tax base. Subtract line 6 from line 5				
8. Apportionment percentage from C-8000H				
9. Apportioned tax base. Multiply line 7 by line 8				
10. Recapture of capital acquisition deduction from C-8000D				
11. Business loss deduction				
12. Statutory deduction, if available				
13. Adjusted tax base. Add line 10 and subtract lines 11 and 12 from line 7 or 9, whichever applies				
14. Reductions to tax base from C-8000S				
15. Taxable amount. Subtract line 14 from line 13				
16. Tax rate	1.9%	1.9%	1.9%	1.9%
17. Tax before credits. Multiply line 15 by line 16				
18. Tax after Investment Tax Credit				
19. Standard small business credit from C-8000C or C-8009				
20. Subtract line 19 from line 18				
21. Alternate tax from C-8000C, C-8044 or C-8009				
22. Unincorporated/S Corporation credit				
23. Other credits from C-8000C or C-8000MC				
24. Net tax liability. Subtract lines 22 and 23 from line 20 or 21, whichever applies				
25. Annualization ratios	4	2	1.3333	1
26. Annualized tax. Multiply line 24 by line 25				
27. Applicable percentage	21.25%	42.5%	63.75%	85%
28. Multiply line 26 by line 27				
29. Enter the combined amounts of line 30 from all preceding columns				
30. ESTIMATE REQUIREMENTS BY QUARTER Subtract line 29 from line 28. If less than zero, enter -0-. Enter here and on C-8020, line 6				

NOTE: Totals on line 30 must equal 85% of the current year tax liability on page 1, line 3.